

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 23147 of 2006(E)

PETITIONER:

**DR. SREEKUMARI,
NEDIYODATH VILLA, THRIKKANDIYOOR,
TIRUR, MALAPPURAM DISTRICT.**

BY ADV. SRI.R.RAMADAS

RESPONDENTS:

- 1. STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.**
- 2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.**
- 3. THE COMMERCIAL TAX INSPECTOR,
SALES TAX CHECK POST, WALAYAR.**

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WPC NO. 23147/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE ORDER DT.26.7.2006.

**EXHIBIT P2: TRUE COPY OF THE DELIVERY CHALLAN CUM INVOICE
NO.HO-MED-2014, DATED 21.8.2006.**

**EXHIBIT P3: TRUE COPY OF THE NOTICE NO.ET3888 D/06-07, UNDER
RULE 4(2) A OF THE ACT DATED 23.8.2006.**

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 23147 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp